

ST-9		MASSACHUSETTS DEPARTMENT OF REVENUE		Note: An entry must be made in each line. Enter "0," if applicable.			
SM		MONTHLY SALES AND USE TAX RETURN					
YOU MUST FILE THIS FORM EVEN THOUGH NO TAX MAY BE DUE.							
FEDERAL IDENTIFICATION NUMBER		BE SURE THIS RETURN COVERS THE CORRECT PERIOD		FOR MONTH			
		<input type="checkbox"/> Check here if EFT payment.					
IF ANY INFORMATION IS INCORRECT, SEE INSTRUCTIONS.	<input type="checkbox"/> Check if final return and you wish to close your sales tax account.			1. GROSS SALES			
				2. SALES FOR RESALE/ EXEMPT SALES OR OTHER ADJUSTMENTS			
				2A. SALES OF MATERIALS, TOOLS AND FUEL			
				2B. SALES OF MACHINERY AND REPLACEMENT PARTS			
				3. TOTAL NONTAXABLE SALES (ADD LINES 2, 2A AND 2B)			
				4. TAXABLE SALES (SUBTRACT LINE 3 FROM LINE 1; ZERO IF NEGATIVE)			
				5. USE TAX PURCHASES			
				6. TOTAL TAXABLE AMOUNT (ADD LINE 4 AND LINE 5)			
				7. TOTAL TAXES (LINE 6 × .05)			
Return is due with payment on or before the 20th day of the month following the month indicated above. Make check payable to Commonwealth of Mass. Mail to: Mass. Dept. of Revenue, PO Box 7039, Boston, MA 02204-7039.			8. PENALTIES AND INTEREST				
I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.			9. TOTAL AMOUNT DUE (ADD LINE 7 AND LINE 8)				
Signature			Title		Date		

Note: Lines 2A and 2B are for the sales of items becoming part of property sold or used directly in industrial or certain other production. These items are not to be used for income deductions.